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The Gazette of Meghalaya

EXTRAORDINARY

PUBLISHED BY AUTHORITY

No. 379

Shillong, Wednesday, October 31, 2018,

9th Kartika-1940 (S. E.)

PART-IV

GOVERNMENT OF MEGHALAYA

LAW (B) DEPARTMENT

ERRATA

The 31st October, 2018.

No.LL(B).56/2017/10.—In Notification No.LL(B)56/2017/5, dated 9th October, 2018,-

- (i) Please *read* “Sixty ninth” for the word “Sixty nine” appearing in the Preamble of the Meghalaya Societies Registration (Amendment) Act, 2018.
- (ii) In the Short title and commencement, the words “Bill” be *read* as “Act”.

S. K. SANGMA,
Under Secretary to the Govt. of Meghalaya,
Law Department.



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PART-IIA

GOVERNMENT OF MEGHALAYA EXCISE, REGISTRATION, TAXATION & STAMPS DEPARTMENT

NOTIFICATION

The 9th October, 2018.

No.ERTS(T) 65/2017/Pt.II/11. - In exercise of the powers conferred by section 164 of the Meghalaya Goods and Services Tax Act, 2017 (Act 10 of 2017), the Government of Meghalaya hereby makes the following rules further to amend the Meghalaya Goods and Services Tax Rules, 2017, namely:-

- (1) These rules may be called the Meghalaya Goods and Services Tax (Eleventh Amendment) Rules, 2018.
- (2) They shall be deemed to have come into force with effect from the 23rd October, 2017.
- In the Meghalaya Goods and Services Tax Rules, 2017, in rule 96, for sub-rule (10), the following sub-rule shall be substituted and shall be deemed to have been substituted with effect from the 23rd October, 2017, namely:-

"(10) The persons claiming refund of integrated tax paid on exports of goods or services should not have received supplies on which the supplier has availed the benefit of the Government of Meghalaya, ERTS Department Notification No.ERTS (T) 65/2017/Pt.I/38, dated the 31st October, 2017, published in the Gazette of Meghalaya, Extraordinary, Part-IIA, *vide* number 87, dated the 31st January, 2018 or notification No.ERTS (T) 65/2017/101, dated the 9th November, 2017, published in the Gazette of Meghalaya, Extraordinary, Part-IIA, *vide* number 216, dated the 17th November, 2017.

H. MARWEIN,

Additional Chief Secretary to the Government of Meghalaya
Excise, Registration, Taxation & Stamps Department.



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PART-IIA

GOVERNMENT OF MEGHALAYA EXCISE, REGISTRATION, TAXATION & STAMPS DEPARTMENT

NOTIFICATION

The 9th October, 2018.

No.ERTS(T) 65/2017/Pt.II/12. - In exercise of the powers conferred by section 164 of the Meghalaya Goods and Services Tax Act, 2017 (Act 10 of 2017), the Government of Meghalaya hereby makes the following rules further to amend the Meghalaya Goods and Services Tax Rules, 2017, namely:-

- (1) These rules may be called the Meghalaya Goods and Services Tax (Twelfth Amendment) Rules, 2018.

(2) They shall come into force on the date of their notification.

- In the Meghalaya Goods and Services Tax Rules, 2017 (hereinafter referred to as the said rules), in rule 89, for sub-rule (4B), the following sub-rule shall be substituted, namely:-

"(4B) Where the person claiming refund of unutilised input tax credit on account of zero rated supplies without payment of tax has -

(a) received supplies on which the supplier has availed the benefit of the Government of Meghalaya, ERTS Department Notification No.ERTS (T) 65/2017/101, dated the 9th November, 2017, published in the Gazette of Meghalaya, Extraordinary, Part-IIA, *vide* number 216, dated the 17th November, 2017.

The refund of input tax credit, availed in respect of inputs received under the said notifications for export of goods and the input tax credit availed in respect of other inputs or input services to the extent used in making such export of goods, shall be granted."

3. In the said rules, in rule 96, for sub-rule (10), the following sub-rule shall be substituted, namely:-

"(10) The persons claiming refund of integrated tax paid on exports of goods or services should not have-

(a) received supplies on which the benefit of the Government of Meghalaya, ERTS Department Notification No.ERTS (T) 65/2017/Pt.I/38, dated the 31st October, 2017, published in the Gazette of Meghalaya, Extraordinary, Part-IIA, *vide* number 87, dated the 31st January, 2018 except so far it relates to receipt of capital goods by such person against Export Promotion Capital Goods Scheme or notification No.ERTS (T) 65/2017/101, dated the 9th November, 2017, published in the Gazette of Meghalaya, Extraordinary, Part-IIA, *vide* number 216, dated the 17th November, 2017.

H. MARWEIN,

Additional Chief Secretary to the Government of Meghalaya
Excise, Registration, Taxation & Stamps Department.



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PART-I

GOVERNMENT OF MEGHALAYA
EXCISE, REGISTRATION, TAXATION & STAMPS DEPARTMENT

NOTIFICATION

The 29th October, 2018.

No.ERTS (T) 42/2013/23. - The Governor of Meghalaya is pleased to appoint Shri Morning Mawsor, MDC as Vice-Chairman of the Meghalaya Commission on Resource Mobilisation with the perks and facilities in category 'A' of the Finance Department's O.M. No.FEM 44/2003/ Pt.II/156, dated 17th September, 2010 with effect from the date of assumption of charge and until further orders.

H. MARWEIN,

Additional Chief Secretary to the Government of Meghalaya
Excise, Registration, Taxation & Stamps Department.